

RECORDATION NO. 24685-A FILED

JAN 03 '05 3-08PM
SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

January 4, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Amended and Restated Schedule #1 to Per Diem Agreement previously filed with the Board under Recordation Number 24685.

The names and addresses of the parties to the enclosed document are:

Assignor:	Midwest Railcar Corporation 3 Professional Park Drive, Suite B. Maryville, Illinois 62062
Assignee:	The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537

Mr. Vernon A. Williams
January 4, 2005
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A description of the railroad equipment covered by the enclosed document
is:

15 boxcars: GNWR 98000 - GNWR 98011 and GNWR 98019 - GNWR
98021.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$32.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of 2004, by and between Midwest Railcar Corporation ("Assignor") and The Andersons, Inc. ("Assignee").

WHEREAS, Midwest Railcar Corporation, as Lessor, and Mississippi Central Railroad Co., as Lessee, have heretofore entered into that certain Per Diem Rent Agreement entered into as of June, 27, 2002 and Schedule No. 1 to Per Diem Rent Agreement dated effect as of September 15, 2003 (collectively, the "Lease") pertaining to the railcars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 on November 5, 2003, at 3:17 pm and assigned Recordation Number 24685.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

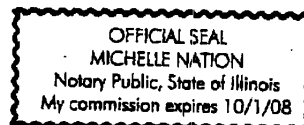
IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

[Signature Pages To Follow]

ASSIGNOR: MIDWEST RAILCAR
CORPORATIONBy: [Signature]Name: Richard M. MurphyTitle: President & CEOSTATE OF Illinois)
) ss:
COUNTY OF Madison)

Before me, a Notary Public, in and for said county and state, personally appeared Richard Murphy the President & CEO of Midwest Railcar Corporation, an Illinois corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at
this 3rd day of January, 2005.

[Signature]
Notary PublicMy Commission Expires: 10/1/08

ASSIGNEE: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Title: Vice President, Finance and Treasurer

TATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, the Vice President Finance and Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 17th day of January, 2005.

Elizabeth J. Hall
Notary Public
My Commission Expires 1/1/11
Attorney at Law
Notary Public - State of Ohio
My Commission has no Expiration Date.
Section 147.03 O.R.C.

DESCRIPTION OF RAILCARS

Fifteen (15) 60' 100-ton Used Boxcars with the following reporting following marks:

**GNWR 98000 – 98011, inclusive and
GNWR 98019 – 98021, inclusive**

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

1/4/05



Robert W. Alvord